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AM-406-1

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Journal Entry

A Journal Entry (#28-1420-1191) is used to transfer funds between 15 digit account numbers.

The primary uses of this form are:

1. Billing of one agency by another agency for services rendered.
2. Correction of errors.
3. Allocation of cost accumulated in one cost center to other account numbers.
4. Accrual of accounts payable or accounts receivable.
5. Allocation of revenue accumulated in one revenue center to other account numbers.

RELATED POLICY

[AM-419-1](#) BUDGET ACCOUNT NUMBER